IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 6-1-2006

CORAM

THE HON`BLE MR.JUSTICE C.NAGAPPAN

WRIT PETITION NO.466 of 2006
AND
WPMP.NO.548 OF 2006

Tvl.N.S.Mani & Co.,
145, Wall Tax Road
Chennai. .. Petitioner

vs.

1. The Appellate Assistant Commissioner(CT)(I)
VIth Floor, Kuralagam
Chennai.

2. The Commercial Tax Officer,
Parktown-II Assessment Circle,
Chennai. .. Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India praying this court to issue a Writ of Certiorarified Mandamus as stated therein.

For petitioner : Mr. N.R.Rajagopalan
For respondents : Mr. B.Nedunchezhian. G.A.(Tax)

ORDER

WEB COPY

The petitioner has sought for the issuance of a writ of certiorarified mandamus calling for the records in S.P.No.122/2005 in A.P.No.173/05 on the file of the first respondent and quash its order dated 1.12.2005 and direct the respondents not to take coercive actions for the balance of tax and penalty for the assessment year 2004-05 under the TNGST Act 1959.

2. Mr. B.Nedunchezhian, learned Government Advocate, takes notice for the respondents and considering the nature of the relief sought for, the writ petition is taken up for disposal.

https://hcservices.ecourts.gov.in/hcservices/

3. Heard both sides. It is submitted by the learned counsel for the petitioner that the petitioner has paid 25% of the disputed tax amount demanded, while preferring the appeal and after the stay petition was disposed of, as directed by the appellate authority, the petitioner has deposited another 25% of the disputed tax and the petitioner has only challenged the order dated 1.12.2005, directing the petitioner to furnish security for the balance of tax amount and the penalty.

4. Taking into consideration of the facts and circumstances of the case, the order of the first respondent/appellate authority dated 1.12.2005 is modified to the effect that the petitioner is permitted to execute personal bond for the remaining tax amount and the penalty within a period of two weeks from today, failing which, this order stands automatically vacated.

5. The Writ Petition is ordered accordingly. No costs. Consequently, WPMP No. 548 of 2006 is closed.

pb

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

To

1. The Appellate Assistant Commissioner (CT) (I)
   VIth Floor, Kuralagam, Chennai.

2. The Commercial Tax Officer,
   Parktown-II Assessment Circle,
   Chennai.

+1 CC to Mr.N.R.Rajagopalan, Advocate, SR No.1081

+1 CC to the Government Pleader, SR No.1221

SR(CO)
BG/12.1.2006

W.P.NO.466 OF 2006

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/